

Marpa Translation Society [SCIO]

Scotland · Charity number SC052859

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-09-27
Register	View on the OSCR register

Contact

Address	Kagyü Samye Ling Tibetan Centre Eskdalemuir Langholm Dumfriesshire DG13 0QL
Website	www.marpatranslation.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of religion'

What the charity does: Our charity's primary purpose is to enable people to access Buddhist teachings and texts that are currently not available in their own language. We achieve this directly through oral interpretation of teachings and the translation of written texts, and indirectly by training and educating future generations of translators and creating supportive conditions for their development. A fundamental aspect of our ethos, which helps fulfil the charity's purpose, is offering all our oral and written translations and training courses free of charge.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: a) The advancement of Buddhism b) The advancement of education We aim to develop these by, but not limited to, the following means: i) Supporting the academic development of Buddhist studies ii) Aiding the preservation and propagation of important Buddhist texts iii) Increasing accessibility to Buddhist texts and teachings, within the general public as a whole as well as within the Buddhist community iv) Providing continuous training in both written and oral translation of Buddhist texts and teachings into a diverse range of target languages v) The translation, publication and distribution of Buddhist texts vi) The development and provision of oral translation services for Buddhist teachings vii) Acting without sectarian bias and actively promoting an equal appreciation of all Buddhist schools and lineages

Geography

- **Main operating location:** Dumfries And Galloway
- **Geographical spread:** One or a few bases or facilities serving people who come from a broad area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£454	£228	-	0
2024-09-30	£21,792	£21,102	-	0

Accounts

MARPA TRANSLATION SOCIETY

A Scottish Charitable Incorporated Organisation (SCIO)

SCOTTISH CHARITY NO. SC052859

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

MARPA TRANSLATION SOCIETY

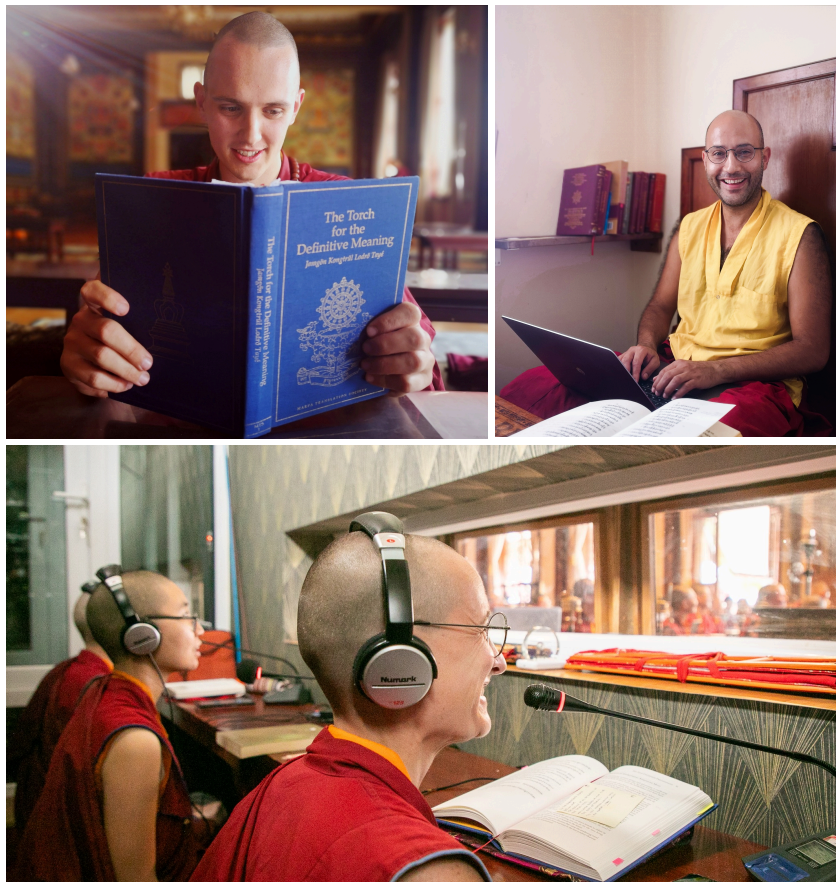
CONTENTS OF THE ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Page
Trustees' Annual Report	3
Independent examiner's report on the accounts	18
Receipts and payments account	20
Statement of balances	21
Notes to the accounts	22



Marpa Translation Society

Trustees' Annual Report



October 2024 to September 2025

The Trustees of Marpa Translation Society are pleased to present their second report together with the financial statements of the charity for the year ended 30 September 2025. The legal and administrative information forms part of this report.

Charity Contact Information

Charity Name: Marpa Translation Society

Charity Number: SC052859

Principal Office:

Kagyu Samye Ling Tibetan Centre
Eskdalemuir, Langholm, Dumfriesshire, Scotland, DG13 0QL

Email: marpatranslationsociety@gmail.com

Website: www.marpatranslation.org

Facebook: Marpa Translation Society

Current Trustees

Teresa Helen Randall	Chair	(appointed 29 Dec 2025)
Inge Derjick	Treasurer	(appointed 21 June 2025)
Priscilla Jesulayomi Aroso	Secretary	
Vaughan James Aubrey		

Other trustees serving during the year:

Tsultrim Palbar Lama	(resigned 21 Dec 2025)
Helen Mary Richardson	(resigned 21 Dec 2025)
Jing Qian, Secretary	(resigned 30 June 2025)
Yu-Chun Huang	(resigned 30 June 2025)

Independent Examiner

Elaine Alsop
EA Independent Ltd,
5 South Charlotte Street,
Edinburgh, EH2 4AN

Structure, Governance and Management

Legal status and founding document

Marpa Translation Society is a SCIO (Scottish Charitable Incorporated Organisation) regulated by OSCR and operating in accordance with the Charities and Trustee Investment (Scotland) Act 2005.

Our governing document is a constitution adopted on 27 September 2023. At all times, our trustees endeavour to work in accordance with the charity's stated purposes as outlined in our constitution. Copies of our constitution are available upon request.

Trustee retirement and reappointment

In accordance with the charity's constitution and the Charities and Trustee Investment (Scotland) Act 2005, the Society ensures that a proportion of trustees retire at each AGM. At our second AGM, two trustees (Tsultim Palbar Lama and Inge Derijck) retired. Both were eligible for reappointment and were re-elected. This process ensures appropriate governance and accountability within the SCIO.

Trustee recruitment

One new trustee was appointed during this reporting period. Trustees (i.e., members of the management committee) are elected by Society Board members, following the process outlined in our constitution. Membership is open to anyone over the age of 16.

On 21st June Inge Derijck was appointed as a new trustee. Fluent in a number of languages, Inge is a translator herself and has been a fellow of MTS from its initial foundation until the present day.

After the end of the reporting period, on 21st December, Teresa Helen Randall was appointed as a new trustee and chair following Tsultrim Palbar Lama's resignation on 19th December 2025. Teresa is passionate about the work of MTS. She previously worked as a Civil Servant for thirteen years, primarily in the Cabinet Office.

The Trustees meet regularly to oversee governance, activities, and financial management.

Objectives and Activities

Charitable purposes

Marpa Translation Society is a Scottish-registered charity dedicated to the translation, publication, and dissemination of Buddhist texts as free resources. Our purpose is to preserve and share Buddhist teachings by removing financial barriers to access. We also conduct translation workshops and offer free language education to support the next generation of translators and scholars.

Our objectives are achieved through:

1. Translation Projects
2. Publications
3. Workshop and Language Classes
4. Community Outreach

All of our translations are for the benefit of Buddhist practitioners, scholars, meditators and the general public. MTS fellows are passionate about the Buddhadharma and committed to its preservation and propagation.



Studying at Thrangu Sekar Retreat Centre in Nepal, March 2025.

Written Translation

We have been translating from Tibetan into English, Chinese, French, Swahili, Nepali, Spanish, Italian, German and Norwegian. These translations include some of the most important texts of the Kagyu tradition, such as Gampopa's collected works, the detailed scholarly commentaries of the 8th Karmapa Mikyö Dorje, and a range of other essential commentaries, instruction manuals, and liturgies.

Oral Translation

MTS fellows have been translating oral Dharma teachings from Tibetan into English, Chinese, French, Swahili, Nepali, and German, working with various masters in different parts of the world. The Society has translated on average 16.5 hours of oral teachings per day, with senior fellows and trainees working on a rotation basis. Translators provide simultaneous as well as consecutive translation services.

Workshops

Our senior translators rotate to offer monthly workshops. (See more in Achievements)



Aspiring Translators Participating in a Workshop

Training

We offer opportunities and guidance to new and aspiring translators to help them improve and refine their linguistic and translation skills.

Public benefit

All publications are made available free of charge. Workshops are open to non-fellows and provide educational opportunities to the wider public.

The Trustees are satisfied that the Society provides clear public benefit through the advancement of religion, the advancement of education, and the preservation of cultural and linguistic heritage.

Achievements and review of the year

Written Translation

Since the charity's inception in September 2023, we have self-published and distributed two translations in hardback book form:

The first publication is an English translation of *The Torch for the Definitive Meaning*, along with its accompanying practice liturgy, *The Chariot for Traversing the Noble Path*. The original Tibetan texts are included. 5,000 copies were printed.

This book was well received by the Tibetan Buddhist community, especially at our base in Kagyu Samye Ling and its affiliated branches in the UK. In the first year since its release in May 2024, roughly half of the copies have reached practitioners, enriching their meditation practice and understanding of the Dharma.



Publication launch of the Norwegian edition, Karma Tashi Ling, Oslo, 28 May 2025

The second publication is a Norwegian edition of the same two texts, with the addition of a commentary on the *Seven Points of Mind Training* titled *The Way to Awakening*, along with its liturgies.

1,000 copies were printed. This book was launched on 28th May at Karma Tashi Ling, Oslo. We know that many people in Norway had been eagerly awaiting the opportunity to receive these teachings in their native language.

These publications were produced to a high standard and are available free of charge to anyone who requests a copy. In addition to these two major works, MTS fellows have translated a range of shorter texts, including teachings, instructions, prayers, and practice liturgies.

Oral Translation

Since our inception, MTS fellows have provided **daily oral translation of Dharma teachings** from Tibetan into English, Chinese, French, Swahili, Nepali, and German. On average, fellows have collectively translated approximately 16.5 hours of teachings per day. There are six translation booths at Thrangu Sekhar, and because there is simultaneous translation for two Dharma teachings daily, twelve different people have the chance to interpret each day. More experienced translators operate on the 'live' channels and trainees on the 'trainee' channels. The sheer volume of available training hours

has enabled more than 75 translators (23 senior and 52 trainee) across the different branches of MTS, to hone their skills and gain more experience.

A rough breakdown of our oral translation work last year is as follows:

- 23 senior translators
- 52 trainee translators
- 6 target languages
- 15 Buddhist masters
- 8 countries
- Estimated reach: approximately 2,300 individuals.

One of the most important events for our translators this year was the **second annual Thrangu Sekhar One Week Retreat** in June where 130 people attended from over 22 different countries.

During the week's retreat, there were five hours of daily Dharma teachings translated into English, French, Nepali and Chinese. Our five most experienced translators were selected to provide simultaneous translation for English and French speakers.



French translator providing simultaneous translation during the International One Week Retreat



Our European-languages translators for the International One Week Retreat

Our most experienced translator has clocked up more than 7,000 hours of live interpretation of Dharma teachings. All the other translators for this event have between 800 and 1,000 hours of experience each.

They have all developed their language skills through living and studying in a Tibetan-speaking environment and are translating major Buddhist treatises and meditation instruction manuals.

The countries where our society has been the most active this year are Scotland and Nepal. This year we have translated 1,532 hours of oral Dharma teachings in Samye Ling and its connected centres in Scotland. Worldwide, we have translated approximately 5,973 hours of oral Dharma teachings this year, making us one of the most productive Buddhist translation groups in the world.

23rd February — Under the Spotlight



Each year, the translators are tested publicly in oral interpretation. Their performance is graded based on factors including accuracy, completeness, fluency, delivery, terminology, and timekeeping.

Workshops

As stated in our previous TAR under Future Plans, we have held more regular workshops with experienced translators to help further the knowledge and skills of new and aspiring translators.

The translation workshops are open to non-fellows, offering an opportunity for those seeking to deepen their understanding of translating Buddhist texts.

Senior translators rotated to offer monthly workshops.

Junior translators have remarked that the workshops have been incredibly beneficial to their progress in becoming fully fledged translators.

“It was highly practical and I really found this method of parsing the text and identifying the units of information extremely useful.”

Workshop Participant

Workshops have covered topics including context, Tibetan prepositions and grammatical particles, oral translation advice, metered verse and common translation mistakes.

Prayer & Chant Composition

We have begun composing melodies and chants for our Norwegian and Swahili translations of prayers and practice liturgies, based on local folk tunes. They have been well accepted by the local Buddhist communities and have become a regular feature of their prayer gatherings.

Training

This year a peer review system for written translation was established providing junior translators with detailed feedback on two pages of particularly challenging text from a senior translator.

Continued opportunities were also made available for trainee oral translators to operate on the ‘trainee’ channels in the translation suite in Sekhar Retreat, Nepal.

Social Media

Marpa Translation Society has had a Facebook page since May 2021. Whilst we are in the process of designing a website, the MTS Facebook page currently serves as our primary communications channel for our supporters and the wider community. We have 4,200 followers. It is a crucial vehicle for sharing our ethos and values, as well as updating people on our work.

This year, our Facebook team started producing a number of short reels to gain traction in Facebook’s current video-centric algorithm. Our most successful post was a short reel of one of our translators describing MTS core ethics and values. It was in both Tibetan and English and attracted 69,000 views.

Community

Our English-speaking and Chinese-speaking fellows held separate bi-monthly meetings and discussions. Meetings were held more frequently when necessary, and other subgroups and committees met regularly to collaborate.



MTS bi-monthly meeting and discussion

External Assistance

As stated in our previous Trustees' Annual Report under Future Plans, we have taken steps to secure the services of an experienced editor of Buddhist translations. These steps included creating a subcommittee whose objective is to find and vet suitable candidates. The subcommittee has explored various avenues to identify qualified editors but has yet to find one who meets the Society's requirements.

Financial Review

Results for the Period

The accounts have been prepared on a Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

During the reporting year, the charity received total net donations of **£454** in support of MTS-related activities. Expenditure primarily related to shipping and distribution costs amounted to **£228**.

These activities reflect the ongoing work of the charity in facilitating the distribution of materials, with expenditure largely driven by operational requirements. The trustees continue to monitor the relationship between income and costs to ensure that MTS activity remains appropriately supported and financially sustainable.

Statement of the charity's policy on reserves

In light of the particular way in which the Marpa Translation Society operates, the trustees have agreed that there is currently no need for the charity to hold reserves. This will be reviewed annually.

Details of any deficit

The charity operated without a deficit during the reporting period. Income was sufficient to cover expenditure, and the charity remained in a stable financial position throughout the year.

Trustee remuneration and expenses

Trustees did not receive remuneration or expenses in connection with their role in the SCIO.

Risk Management

The Trustees have considered the principal risks facing the Society, including reliance on restricted funding and operational infrastructure during its initial establishment phase. Oversight and record-keeping procedures were maintained throughout the period. Risk management will continue to be reviewed as the Society develops.

Banking Arrangements

For the proper management of the charity, one of the most critical matters to resolve this financial year was our banking arrangements. Having struggled to secure a charity bank account in our first year of operations, we sought professional legal advice this year to resolve the issue. This proved fruitful as our subsequent efforts to secure a bank account were successful.

Plans for the Year Ahead

Looking ahead, we intend to:

- Continue our written and oral translation work
- Continue composing chants and melodies for our translation of prayers and practice liturgies into Norwegian and to extend this activity to English, French and German.
- Continue workshops on a regular basis
- Begin to offer online Tibetan language classes
- Develop and launch a transactional website providing a vital vehicle for the dissemination of our work.
- Continue to invite experienced translators to share their knowledge and skills
- Conclude the search for an experienced editor of Buddhist translations and secure their services
- To vet and possibly appoint additional Trustees

Public Benefit Statement

The trustees are satisfied that all activities carried out by the Society continue to provide public benefit, in accordance with the Charities and Trustee Investment (Scotland) Act 2005. All translated materials are distributed freely, and teachings are made accessible to practitioners globally, contributing to religious education and cultural preservation.

Declaration

Approved by the Trustees on 26 May 2026 and signed on their behalf
by:



Print name

TERESA HELEN RANDALL

Designation

CHAIR

Date

26/05/2026

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MARPA TRANSLATION SOCIETY

I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on the following pages.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention other than those disclosed below:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matter to report:

The Trustees have been unable to open a bank account in the name of the charity during the YEAR of account. They have maintained complete records of the receipts to the charity and payments out which have been managed through the bank account of the head of the retreat centre where most of the members of the Marpa Translation Society are based and where the majority of their work takes place. This was resolved in November 2025.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES
OF MARPA TRANSLATION SOCIETY**

E Alsop

Elaine Alsop ACA DChA FCIE

EA Independent Ltd

5 South Charlotte Street

Edinburgh, EH2 4AN

4 June 2026

MARPA TRANSLATION SOCIETY

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted	Restricted	Total	Total
		2025	2025	2025	2024
	Notes	£	£	£	£
Receipts					
Donations	2	-	454	454	21,792
		-	454	454	21,792
Payments					
Charitable activities	3	-	228	228	21,102
Total payments		-	228	228	21,102
Net receipts before transfers					
		-	226	226	690
Transfers					
		-	-	-	-
Surplus for the YEAR		-	226	226	690

The Notes form part of these financial statements

MARPA TRANSLATION SOCIETY

STATEMENT OF BALANCES AS AT 30 SEPTEMBER 2025

		Unrestricted	Restricted	Total	Total
		2025	2025	2025	2024
	Notes	£	£	£	£
Opening funds		-	690	690	-
Surplus for the year		-	226	226	690
Closing funds	4	-	916	916	690
<i>Represented by:</i>					
Opening bank balances		-	690	690	-
Movement in the year		-	226	226	690
Closing bank balances		-	916	916	690
Other balances for information				2025	2024
				£	£
Amounts due to creditors					
Independent examination fee				200	200

The accounts were approved by the Trustees on 26 May 2026 and were signed on its behalf by:



Chair



Treasurer

The Notes form part of these financial statements

MARPA TRANSLATION SOCIETY

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Charity during the financial year. No adjustments have been made for income due not yet received, or for expenditure incurred not paid by the end of the year.

VAT

The Charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

Funds

The general funds of the Charity are unrestricted and administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity. Any funding given to the charity for specific purposes, is held as a restricted fund.

2. DONATIONS

	Unrestricted	Restricted	Total	Total
	2025	2025	2025	2024
	£	£	£	£
Donations from individuals	-	454	454	21,792
	=====	=====	=====	=====

MARPA TRANSLATION SOCIETY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

3. CHARITABLE ACTIVITIES

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Book production	-	-	-	20,479
Postage	-	228	228	584
Paypal charges	-	-	-	39
	-	228	228	21,102

The independent examination fee for 2025 is £200 and is included in the statement of balances.

4. FUNDS

	Opening funds at 1 Oct 24	Receipts £	Payments £	Transfers £	Closing funds at 30 Sep 25
Unrestricted funds					
General	-	-	-	-	-
Restricted funds					
The Torch fund	690	454	(228)	-	916
Total funds	690	454	(228)	-	916

Nature and purpose of funds

Unrestricted funds: The General fund is administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity – there were no general funds in the year.

Restricted funds: The Torch fund represents donations received to fund the production and distribution of the book.

Transfers between funds:

There were no transfers between the funds in the YEAR to 30 September 2025.

Accounts

MARPA TRANSLATION SOCIETY

A Scottish Charitable Incorporated Organisation (SCIO)

SCOTTISH CHARITY NO. SC052859

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

MARPA TRANSLATION SOCIETY

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Page
Trustees' Annual Report	1
Independent examiner's report on the accounts	5
Receipts and payments account	6
Statement of balances	7
Notes to the accounts	8

MARPA TRANSLATION SOCIETY

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2024

The Trustees of Marpa Translation Society are pleased to present their first report together with the financial statements of the charity for the period ended 30 September 2024. The legal and administrative information forms part of this report.

Reference & Administrative Information

Charity Name

Marpa Translation Society

Charity Number

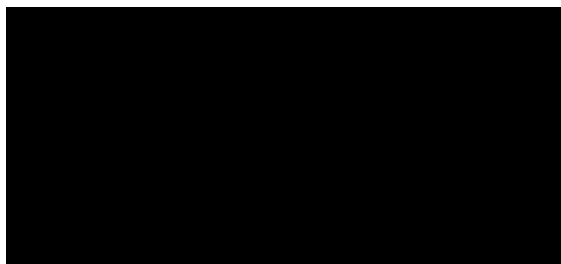
SC052859

Principal office

Kagyu Samye Ling Tibetan Centre
Eskdalemuir
Langholm
Dumfriesshire
DG13 0QL

Trustees

The Trustees listed below served from incorporation on 27 September 2023 until the date of this report:



Independent Examiner



EA Independent Ltd
5 South Charlotte Street
Edinburgh, EH2 4AN

MARPA TRANSLATION SOCIETY

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Structure Governance & Management

Legal status and founding document

Marpa Translation Society is a SCIO (Scottish Charitable Incorporated Organisation) regulated by OSCR and operating in accordance with the Charities and Trustee Investment (Scotland) Act 2005. Our governing document is a constitution adopted on 27 September 2023.

At all times, our trustees endeavour to work in accordance with the charity's stated purposes as outlined in our constitution. Copies of our constitution are available upon request.

Recruitment and appointment of Trustees

In accordance with the charity's constitution and the Charities and Trustee Investment (Scotland) Act 2005, the Society ensures that a proportion of trustees retire at each AGM.

At our first AGM, two trustees (Jing Qian and Priscilla Jesulayomi Aroso) retired. Both were eligible for reappointment and were re-elected.

This process ensures appropriate governance and accountability within the SCIO.

No new trustees were appointed during this reporting period. Trustees (i.e., members of the management committee) are elected by members of the association, following the process outlined in our constitution. Only members are eligible for election to the management committee. Membership is open to anyone over the age of 16.

Objectives & Activities

Charitable purposes

Marpa Translation Society is a Scottish-registered charity dedicated to the translation, publication, and dissemination of Buddhist texts as free resources. Our purpose is to preserve and share Buddhist teachings by removing financial barriers to access. We also conduct translation workshops and offer free language education to support the next generation of translators and scholars.

Our objectives are achieved through:

1. Translation Projects
2. Publications
3. Workshop and Language Classes
4. Community Outreach

MARPA TRANSLATION SOCIETY

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Achievements and review of the year

We have been translating from Tibetan into English, Chinese, French, Norwegian, Swahili, Nepali, Spanish, and German. These translations include some of the most important texts of the Kagyu tradition, such as Gampopa's collected works, the detailed scholarly commentaries of the 8th Karmapa Mikyö Dorje, and a range of other essential commentaries, instruction manuals, and liturgies.

All of our translations are offered free of charge for the benefit of sentient beings and the preservation of the Buddhadharma.

Our members have been translating oral Dharma teachings from Tibetan into English, Chinese, French, Swahili, Nepali, and German, working with various masters in different parts of the world. The Society has translated a minimum of 2.5 hours of oral teachings per day, with senior members and trainees working on a rotation basis.

We invited experienced and renowned translators and professionals in the field to deliver presentations to the Society. We offered opportunities and guidance to new and aspiring translators to help them improve and refine their linguistic and translation skills.

Our English-speaking and Chinese-speaking members held separate bi-monthly meetings and discussions. Meetings were held more frequently when necessary.

We also held an annual, Society-wide general meeting, presided over by [REDACTED], whose vision inspired the formation of the Marpa Translation Society. Translation workshops were made available to non-members, providing an opportunity for anyone who wishes to deepen their understanding of translating Buddhist texts.

Financial review

Results for the year

The SCIO has received receipts of £21,792 and made payments of £21,102, resulting in a surplus of £690. The total funds of the SCIO as at 30 September 2024 are £690 which are restricted. During this reporting period, the SCIO was awaiting the opening of its charity bank account meaning funds were held securely within the bank account of the retreat centre where the majority of its works take place.

MARPA TRANSLATION SOCIETY

TRUSTEES' ANNUAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2024

The SCIO received a donation of £379 for the purchase of 100 ISBN numbers, which was used for this purpose.

£20,100 was donated to the Society, to cover the printing costs of the English translation of 'The Torch for the Definitive Meaning' (a key Buddhist foundational text). These funds were subsequently transferred to Gomer Printing Press, a UK-based publisher which produced 5,000 hard-back copies of the book.

The book was launched in May 2024 and distributed from [REDACTED] who agreed to cover the postage costs and to receive and hold donations offered towards the distribution of this text, until such time as the Marpa Translation Society has its own bank account. During this accounting period £1,274 was received in donations by [REDACTED], of which £584 was spent on distributing the book, resulting in a surplus for Marpa Translation Society of £690.

Reserves policy

In light of the particular way in which the Marpa Translation Society operates, the trustees have agreed that there is currently no need for the charity to hold reserves. This will be reviewed annually.

Trustee remuneration and expenses

Trustees did not receive remuneration or expenses in connection with their role in the SCIO.

Plans for future periods

We intend to:

- Continue our written and oral translation work
- Introduce workshops on a more regular basis
- Refine and expand our peer review system
- Continue to invite experienced translators to share their knowledge and skills
- Engage an experienced editor of Buddhist translations

Approved by the Trustees on 3 June 2025 and signed on their behalf by:

[REDACTED]

Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MARPA TRANSLATION SOCIETY

I report on the financial statements of the charity for the period ended 30 September 2024, which are set out on pages 6 and 7 and the related notes on pages 8 to 9.

Respective responsibilities of Trustees and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention other than those disclosed below:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Matter to report:

The Trustees have been unable to open a bank account in the name of the charity during the period of account. They have maintained complete records of the receipts to the charity and payments out which have been managed through the bank account of the head of the retreat centre where most of the members of the Marpa Translation Society are based and where the majority of their work takes place.



EA Independent Ltd
5 South Charlotte Street, Edinburgh, EH2 4AN
25 June 2025

MARPA TRANSLATION SOCIETY

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Receipts				
Donations	2	-	21,792	21,792
		-	21,792	21,792
Payments				
Charitable activities	3	-	21,102	21,102
Total payments		-	21,102	21,102
Net receipts before transfers		-	690	690
Transfers		-	-	-
Surplus for the period		-	690	690

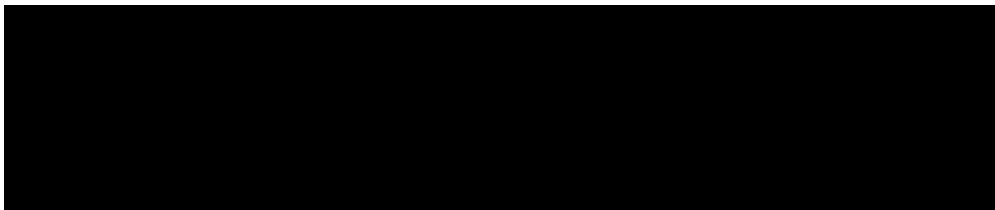
The Notes on page 8 to 9 form part of these financial statements

MARPA TRANSLATION SOCIETY

STATEMENT OF BALANCES AS AT 30 SEPTEMBER 2024

	Notes	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Opening funds		-	-	-
Surplus for the year		-	690	690
Closing funds	4	-	690	690
<i>Represented by:</i>				
Opening bank balances		-	-	-
Movement in the year		-	690	690
Closing bank balances		-	690	690
Other balances for information				2024 £
Amounts due to creditors				
Independent examination fee				200

The accounts were approved by the Trustees on 3 June 2025 and were signed on its behalf by:



The Notes on page 8 to 9 form part of these financial statements

MARPA TRANSLATION SOCIETY

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1. ACCOUNTING POLICIES

Basis of accounting

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Charity during the financial year. No adjustments have been made for income due not yet received, or for expenditure incurred not paid by the end of the year.

VAT

The Charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

Resources expended

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

Funds

The general funds of the Charity are unrestricted and administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity. Any funding given to the charity for specific purposes, is held as a restricted fund.

2. DONATIONS

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Donations from individuals	-	21,792	21,792

MARPA TRANSLATION SOCIETY

NOTES TO THE ACCOUNTS

FOR THE PERIOD ENDED 30 SEPTEMBER 2024

3. CHARITABLE ACTIVITIES

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £
Book production	-	20,479	20,479
Postage	-	584	584
Paypal charges	-	39	39
	<u>-</u>	<u>21,102</u>	<u>21,102</u>

The independent examination fee for 2024 is £200 and is included in the statement of balances.

4. FUNDS

	Opening funds at 27 Sep 23	Receipts £	Payments £	Transfers £	Closing funds at 30 Sep 24
Unrestricted funds					
General	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted funds					
The Torch fund	-	21,792	(21,102)	-	690
	<u>-</u>	<u>21,792</u>	<u>(21,102)</u>	<u>-</u>	<u>690</u>
Total funds	<u>-</u>	<u>21,792</u>	<u>(21,102)</u>	<u>-</u>	<u>690</u>

Nature and purpose of funds

Unrestricted funds: The General fund is administered on a discretionary basis under the direction of the Trustees, and in line with the objects of the charity – there were no general funds in the year.

Restricted funds: The Torch fund represents donations received to fund the production and distribution of the book.

Transfers between funds:

There were no transfers between the funds in the period to 30 September 2024.